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**BEFORE THE DIRECTOR  
DEPARTMENT OF CONSUMER AFFAIRS  
FOR THE CEMETERY AND FUNERAL BUREAU  
STATE OF CALIFORNIA**

In the Matter of the Accusation Against:

Case No. A1 2005 83

**Grand View Memorial Park, Inc.**  
**Marsha Howard, President**  
**Moshe Goldsman, Secretary, Trustee**  
**Charles F. Ramsey, Sr., Trustee**  
**Thomas E. Trimble, Trustee**  
1341 Glenwood Road  
Glendale, CA 91201  
Certificate of Authority No. COA 562

**A C C U S A T I O N**

**Marsha Lee Howard**  
1343 Glenwood Road  
Glendale, CA 91201  
Cemetery Manager License No. CEM 97  
Crematory Manager License No. CRM 120

**Moshe Lawrence Goldsman**  
13017 North Lopez Canyon Road  
Sylmar, CA 91342  
Cemetery Salesperson Lic. No. CES 31319

**Grand View Memorial Park Crematory**  
1341 Glenwood Road  
Glendale, CA 91201  
Crematory License No. CR 165

Respondents.

1 Complainant alleges:

2 PARTIES

3 1. Sherrie Moffet-Bell (Complainant) brings this Accusation solely in her  
4 official capacity as the Bureau Chief of the Cemetery and Funeral Bureau, Department of  
5 Consumer Affairs.<sup>1</sup>

6 Grand View Cemetery

7 2. Certificate of Authority number COA 562 was issued to Grand View  
8 Memorial Park, Inc. (Respondent Grand View Cemetery), on or about January 3, 1999. The  
9 Certificate will expire on January 1, 2007. The certificate is currently subject to restrictions  
10 pursuant to an Interim Suspension Order issued on November 3, 2005. At the time of issuance,  
11 Respondent Marsha Howard was the President and a director of the corporation and was also the  
12 Responsible Managing Officer and Trust Financial Officer. Respondent Howard is the majority  
13 shareholder of the corporation, holding approximately 51% of the shares. Respondent Moshe  
14 Goldsman was the Secretary and a director of the corporation and a member of the Board of  
15 Trustees. Respondent Goldsman is the minority shareholder of the corporation, holding  
16 approximately 49% of the shares. Charles F. Ramsey, Sr., was a member of the Board of  
17 Trustees. Thomas E. Trimble, was a member of the Board of Trustees.

18 Grand View Crematory

19 3. The Bureau issued Crematory license number CR 165 to Grand View  
20 Memorial Park, Inc. (Respondent Grand View Crematory), on or about January 7, 2004. The  
21 license is currently subject to restrictions pursuant to an Interim Suspension Order issued on  
22 November 3, 2005. The license will expire on January 31, 2007.

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26 1. Effective January 1, 1996, the Department of Consumer Affairs succeeded to, and was  
27 vested with, all the duties, powers, purpose, responsibilities and jurisdiction of the Cemetery  
28 Board and the Board of Funeral Directors and Embalmers, and consolidated the functions into  
the Cemetery and Funeral Programs. Effective January 1, 2001, the regulatory agency is  
designated as the Cemetery and Funeral Bureau.

1                   **Marsha Lee Howard**

2                   4.       The Bureau issued Cemetery Manager License number CEM 97 to  
3 Respondent Howard on or about May 20, 2004. The license is currently suspended pursuant to  
4 an Interim Suspension Order issued on November 3, 2005. The license expired on May 31, 2006.

5                   5.       The Bureau issued Crematory Manager License number CRM 120 to  
6 Respondent Howard on or about May 11, 2004. The license is currently suspended pursuant to  
7 an Interim Suspension Order issued on November 3, 2005. The license expired on May 31, 2006.

8                   **Moshe Lawrence Goldman**

9                   6.       The Bureau issued Cemetery Salesperson License number CES 31319 to  
10 Respondent Moshe Lawrence Goldman on May 17, 2001. The license will expire on June 30,  
11 2007.

12  
13   **JURISDICTION**

14                   7.       This Accusation is brought before the Director of Consumer Affairs for  
15 the Cemetery and Funeral Bureau, under the authority of the following laws. All section  
16 references are to the Business and Professions Code unless otherwise stated.

17                   8.       Pursuant to Section 9725, a license may be suspended or revoked for  
18 violations of the Cemetery Act.<sup>2</sup>

19                   9.       Pursuant to Section 9725.1, unprofessional conduct by any licensee or  
20 registrant or by any agent or employee of a licensee or registrant constitutes grounds for  
21 disciplinary action. Unprofessional conduct includes, but is not limited to, the following:

22                                   (a)     Violating or attempting to violate, directly or indirectly, or  
23 assisting in or abetting the violation of this chapter and any regulation adopted thereunder, or of  
24 any federal or state law or regulation governing the disposition of human remains, operation of  
25 cemeteries or crematories, the sale of cemetery property, or the sale of crematory services or  
26 commodities.

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2. Section 9600, et seq.

3.

1 (b) Negligence in performing any act related to the operation of a  
2 cemetery or crematory.

3 10. Pursuant to Section 9726 the Bureau may suspend or revoke the license of  
4 a cemetery licensee for:

5 “(a) Making any substantial misrepresentation.

6 “(b) Making any false statement of a character likely to influence or persuade.

7 “(c) A continued and flagrant course of misrepresentation or making of false  
8 promises through cemetery agents or salespersons.

9 “(d) Acting for more than one party in a transaction without the knowledge or  
10 consent of all parties thereto.

11 “(e) Commingling the money or other property of his or her principal with his  
12 or her own.

13 ...

14 “(g) The claiming or taking by a licensee of any secret or undisclosed amount  
15 of compensation, commission or profit or the failure of a licensee to reveal  
16 to the employer of such licensee the full amount of such licensee’s  
17 compensation, commission or profit under any agreement authorizing or  
18 employing such licensee to sell, buy or exchange cemetery property for  
19 compensation or commission prior to or coincident with the signing of  
20 such agreement evidencing the meeting of the minds of the contracting  
21 parties, regardless of the form of such agreement, whether evidenced by  
22 documents in an escrow or by any other or different procedure.

23 ...

24 “(i) Any other conduct, whether of the same or a different character than  
25 specified in this section, which constitutes fraud or dishonest dealing.

26 “The misrepresentations and false statements mentioned in this section include  
27 also misrepresentation and false statements as to other property than that which the  
28 cemetery licensee may be selling or attempting to sell.”

11. Pursuant to Section 9727 the Bureau may suspend or revoke the license of  
any cemetery licensee who:

“(b) Knowingly authorized, directed, connived at or aided in the publication,  
advertisement, distribution, or circulation of any material false statement  
or representation concerning his or her business or any cemetery property  
offered for sale.

...

“(d) Acted or conducted himself or herself in a manner which would have  
warranted the denial of his or her application for a cemetery license, or for  
a renewal thereof.”

1                   12. Pursuant to Section 9789, a crematory licensee shall be subject to and  
2 shall be disciplined by the Bureau in accordance with Article 6 of the Cemetery Act  
3 (commencing  
4 with Section 9725).

5                   13. Pursuant to Health and Safety Code section 7054, except as authorized  
6 pursuant to the sections referred to in subdivision b, every person who deposits or disposes of  
7 any human remains in any place, except in a cemetery, is guilty of a misdemeanor.

8                   14. Health and Safety Code section 7054.7(a) provides that, except with the  
9 express written permission of the person entitled to control the disposition of the remains, no  
10 person shall dispose of or scatter cremated remains in a manner or in a location that the remains  
11 are commingled with those of another person or place cremated or uncremated remains of more  
12 than one person in the same container or the same interment space.

13                   15. Health and Safety Code section 7055 provides in pertinent part that every  
14 person, who for himself or herself or for another person, removes interred human remains from  
15 the cemetery in which the interment occurred, or removes cremated remains from the premises  
16 on which the cremation occurred without the authority of a removal permit is guilty of a  
17 misdemeanor.

18                   16. Pursuant to Health and Safety Code section 8113.1(a), there shall be no  
19 less than 18 inches of dirt or turf on all vaults or caskets as measured at the time of burial.

20                   17. Health and Safety Code section 8277 provides in that every contract of a  
21 cemetery authority... which provides for the sale by the cemetery authority of an interment plot  
22 or any service or merchandise, shall be in writing and shall contain all of the agreements of the  
23 parties.

24                   18. Pursuant to Health and Safety Code section 8330, a record shall be kept of  
25 every interment showing the date the human remains were received, the date of interment, the  
26 name and age of the person interred, when these particulars can be conveniently obtained, and  
27 the plot in which interment was made.

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1                   19. Pursuant to Health and Safety Code section 8331, a record shall be kept of  
2 the ownership of all plots in the cemetery which have been conveyed by the cemetery authority  
3 and all transfers of plots in the cemetery.

4                   20. Pursuant to Health and Safety Code section 8341, all cremated remains  
5 not disposed of in accordance with this chapter, within one year, shall be interred.

6                   21. Health and Safety Code section 8343 provides in pertinent part that a  
7 crematory shall maintain on its premises, or other business location within the State of  
8 California, an accurate record of all cremations performed including all of the following  
9 information... This information shall be maintained for at least 10 years after the cremation is  
10 performed.

11                  22. Pursuant to Health and Safety Code section 8550, every cemetery  
12 authority, from time to time as its property may be required for interment purposes shall:

13                   (a) In case of land, survey and subdivide it into sections, blocks, plots,  
14 avenues, walks or other subdivisions, make a good and substantial map or plat showing the  
15 sections, plots, avenues, walks or other subdivisions, with descriptive names or numbers.

16                   ...

17                   (d) Upon modification of any existing section after January 1, 1990, or  
18 development of a new section after January 1, 1990, the cemetery authority shall amend and file  
19 with the county recorder or local agency the maps or plats...For the purpose of this subdivision,  
20 “section” means a burial space, mausoleum, or columbarium.

21                  23. Pursuant to Health and Safety Code section 8785, violation of the laws  
22 relating to the collection, investment, or use of endowment care funds is grounds for disciplinary  
23 action.

24                  24. Pursuant to Title 16, California Code of Regulations, section 2340(a),  
25 each crematory licensee and each holder of a certificate of authority who operates a crematory  
26 shall keep a record of all remains cremated.

27                  25. Pursuant to Section 125.3, subdivision (a), the Bureau may request the  
28 administrative law judge to direct a licentiate found to have committed a violation or violations

1 of the licensing act to pay a sum not to exceed the reasonable costs of the investigation and  
2 enforcement of the case.

### 3 **FACTUAL SUMMARY**

4 26. Grand View Memorial Park is a corporately owned, private cemetery,  
5 located in Glendale, California. A crematory is also located on the property. Respondent  
6 Howard was the licensed manager of both the cemetery and crematory and, prior to the issuance  
7 of the interim suspension order, was responsible for the day-to-day operation of both.

8 27. In May 2005, Bureau investigators inspected the cemetery after being  
9 advised by an employee that bodies were being improperly interred at Grand View; bodies were  
10 being disinterred at night under suspicious circumstances; biohazardous waste was being  
11 improperly disposed of; and graves were being recycled.

#### 12 **Cemetery Grounds**

13 28. The cemetery property in general was in poor condition and was not being  
14 properly maintained. The grass and foliage was dead in some areas and overgrown in others.  
15 Various building were damaged or in disrepair. Trash and discarded tools and equipment was  
16 strewn over the property as well as inside the mausoleums. One of the roads in the cemetery was  
17 blocked by markers or other material making it difficult or impossible to access graves. The  
18 amount of trash and debris and rodent feces made various areas of the mausoleum inaccessible,  
19 despite the fact that there were remains interred in those areas.

20 29. There is a chapel on the cemetery grounds. Inside a room in the chapel,  
21 approximately seven bodies were stored in caskets in crypt-like spaces, covered by  
22 wooden shutters, designed for temporary storage. When the investigator attempted to remove  
23 one of the shutters, Respondent Howard screamed at him not to open it because they were old  
24 and the remains had probably been embalmed with cyanide. Respondent Howard provided  
25 documentation identifying ten bodies, some of which had been there since the 1930's.

26 30. The maps of the cemetery were inaccurate and did not show all of the  
27 areas where interments had occurred, including interments in a mausoleum and the chapel.

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1                   31.     There are multiple burials in the cemetery that were not done properly. In  
2 some areas of the cemetery, due to the lack of adequate landmarks, the interments are not  
3 consistent with the recorded maps. Other interments were not made at the proper depth.  
4 Respondents Howard and Grand View Cemetery interred cremated remains throughout the  
5 cemetery without keeping a record of the location of the interment.

6                   **Cremated Remains**

7                   32.     When conducting cremations, Respondents failed to properly remove  
8 remains from cremation chamber prior to insertion of a second set of remains into the same  
9 chamber.

10                  33.     The crematory did not maintain accurate records. The crematory's records  
11 showed that multiple cremations were occurring simultaneously.

12                  34.     The cremated remains of approximately 4,500 people were stacked in two  
13 rooms in one of the mausoleums on the property. These remains had not been interred and some  
14 were decades old. Downstairs there were crypt spaces. The front of the crypt spaces were  
15 broken, revealing urns containing cremated remains. Some of the urns were open revealing  
16 human bones. The area was covered in trash. Cremated remains had been spilled on the floor  
17 and commingled. Cremated remains had been improperly removed from crypt spaces.  
18 Cremated remains were also disposed of in a dumpster on the property.

19                  **Cemetery Operations**

20                  35.     Respondent Howard was the alter ego for the cemetery corporation.  
21 Respondent Howard was responsible for the day-to-day operation of the cemetery and made  
22 virtually all of the decisions related to the operation of the cemetery. Respondent Howard did  
23 not adhere to the corporate formalities and she used the corporation's assets for her own personal  
24 purposes. She lived on the cemetery's property. She commingled the corporation's funds and  
25 assets with those of other businesses in which she had an interest and caused the corporation to  
26 pay bills or expend funds for items which had no relationship to the corporation and which  
27 provided the corporation no meaningful benefit. Respondent Howard improperly diverted  
28 income and/or embezzled funds from the corporation.



1                   36. Multiple records of the cemetery are incomplete, inaccurate or missing.  
2 Records relating to multiple preneed contracts are missing, inaccurate or incomplete. There are  
3 records missing for large areas of the cemetery, including many of the records for the L-4  
4 Section. Business records for Grand View were commingled with records for other businesses,  
5 including Kiefer and Eyerick Mortuary<sup>3</sup> and Professional Mortuary Transport Service.

6                   37. During the service of a search warrant in November 2005, Respondent  
7 Howard had various cemetery records on her or in her purse. Some of the records had been torn  
8 into pieces.

9                   38. Respondents Howard and Grand View Cemetery sold multiple plots to  
10 consumers with the knowledge that those plots had been previously sold. Respondents Howard  
11 and Grand View Cemetery interred remains in plots that were previously sold to other people.  
12 When asked by an investigator if she was re-selling graves, Respondent Howard admitted she  
13 was. She provided the investigators with files for seven graves which had been re-sold and  
14 stated “I’m fucked. . . . You might as well write I’m fucked on that paper.” She admitted she re-  
15 sold graves to new clients because there was no space left to bury in the cemetery.

16                   39. Respondent Howard forged signatures on various documents related to  
17 sales by the cemetery.

18                   40. On multiple occasions Respondents Howard and Grand View Cemetery  
19 disinterred remains without obtaining the necessary permits.

20                   **Endowment Care Fund**

21                   41. The Endowment Care Fund (“ECF”) is a trust fund required by law with  
22 the purpose of providing for the perpetual maintenance of the cemetery. A portion of every sale  
23 must be placed in trust. While income earned by the ECF may be spent for the maintenance of

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27                   3. A separate action is pending against Respondent Howard’s funeral license related to her  
28 illegal ownership and operation of Kiefer and Eyerick Mortuary. (In the Matter of the  
Accusation against Kiefer and Eyerick Mortuary, Inc., et al., Cemetery and Funeral Bureau  
Case No. A1 2006 165, OAH No. L-2006050637.

1 the cemetery, the corpus of the ECF may not be touched. Respondent Goldsman was a trustee of  
2 the ECF.

3 42. At the request of Respondent Howard, Respondent Goldsman signed  
4 blank checks from the ECF account. Using these pre-signed checks, Respondents Howard and  
5 Grand View Cemetery improperly spent ECF funds, including corpus. Respondents Howard and  
6 Grand View Cemetery failed to place funds from sales into the ECF as required by law.

7 43. On or about December 31, 2003, Respondent Howard executed a  
8 promissory note to the ECF in the amount of \$40,910.12. The note provided a payment plan,  
9 however, no payments were made in accordance with that plan.

10 44. Respondents are required to file an annual report regarding the  
11 endowment care fund with the Bureau. (Section 9650.) Question 29 of the report asks "Has the  
12 cemetery authority entered into any transactions between the cemetery corporation or any  
13 corporate officer and the trustees over the endowment care fund and/or special care fund(s)?"  
14 Respondents falsely answered the question "no."

15 45. In or around October 2005, after Respondents became aware that the  
16 Bureau was investigating missing funds from the ECF, Respondent Howard advised the Bureau  
17 that the money was repaid to the ECF. When the Bureau requested documentation of the  
18 repayment, Respondent Howard directed an employee or agent to provide a copy of the check to  
19 the Bureau. The check was returned for insufficient funds. At the time Respondent Howard  
20 informed the Bureau that the money was being repaid, she knew that she did not have sufficient  
21 funds in the account to repay the ECF.

#### 22 FIRST CAUSE FOR DISCIPLINE

23 (Violations of the Cemetery Act)

24 46. The licenses of Respondents Grand View Cemetery and Howard are  
25 subject to disciplinary action for unprofessional conduct pursuant to Section 9725.1(a), for  
26 violating or attempting to violate, directly or indirectly, or assisting in or abetting the violation of  
27 the Cemetery Act and any regulation adopted thereunder, or of any federal or state law or  
28 regulation governing the disposition of human remains, operation of cemeteries or crematories,

1 the sale of cemetery property, or the sale of crematory services or commodities, for the reasons  
2 stated in Paragraphs 26 - 45 and for the following reasons:

3 a. Respondents Howard and Grand View improperly stored and  
4 disposed of remains in violation of Health and Safety Code sections 7054, 7054.7 and  
5 8341, for the reasons stated in Paragraphs 28 - 34.

6 b. Respondents Howard and Grand View Cemetery disinterred  
7 remains without first obtaining a permit for removal in violation of Health and Safety  
8 Code section 7055.

9 c. Respondents Howard and Grand View Cemetery performed  
10 interments with less than 18 inches of dirt or turf on the vault or casket, in violation of  
11 Health and Safety Code section 8113.1.

12 d. Respondents Howard and Grand View Cemetery sold the same  
13 grave to different people in violation of Sections 9725 - 9726.

14 e. Respondents Howard and Grand View failed to execute written  
15 contracts for sales or executed contracts which failed to meet the requirements of Health  
16 and Safety Code section 8277.

17 f. Records of interment and dis-interment of remains are incomplete  
18 and/or inaccurate in violation of Health and Safety Code section 8330 and 8331.

19 g. Plot maps for the cemetery are incomplete in violation of Health  
20 and Safety Code section 8550.

21 h. Respondents failed to obtain authorization for the interment of  
22 human remains from the appropriate person in violation of Health and Safety Code  
23 section 7111.

24 i. Respondents failed to maintain complete and accurate cremation  
25 records in violation of Health and Safety Code section 8343 and California Code of  
26 Regulations, title 16, section 2340.

27 j. Respondents expended principal from the ECF in violation of  
28 Health and Safety Code sections 8726 and 8750, as stated in Paragraphs 41 - 45.

1 k. Respondents failed to make the contributions from sales to the  
2 ECF required by Health and Safety Code section 8738, as stated in Paragraphs 41 - 45.

3 l. Respondents failed to maintain all books, accounts, records, cash  
4 and evidences of investments of its general and special care funds in violation of Health  
5 and Safety Code section 8747.5, as stated in Paragraphs 41 - 45.

6 m. Respondents used ECF funds for purposes other than to provide  
7 through income only, for the reserves authorized by law and for the endowment care of  
8 the cemetery, in violation of Health and Safety Code sections 8750, as stated in  
9 Paragraphs 41 - 45.

10 SECOND CAUSE FOR DISCIPLINE

11 (General Unprofessional Conduct)

12 47. The licenses of Respondents Howard and Grand View Cemetery are  
13 subject to disciplinary action for unprofessional conduct pursuant to Section 9725.1, for the  
14 reasons stated in Paragraphs 26 - 46.

15 48. The license of Respondent Grand View Crematory is subject to  
16 disciplinary action for unprofessional conduct pursuant to Section 9725.1, for the reasons stated  
17 in Paragraphs 32 - 34 and 46.

18 THIRD CAUSE FOR DISCIPLINE

19 (Negligence)

20 49. The licenses of Respondents Howard and Grand View Cemetery are  
21 subject to disciplinary action for unprofessional conduct pursuant to Section 9725.1(b), in that  
22 Respondents were negligent in performing acts related to the operation of a cemetery or  
23 crematory for the reasons stated in Paragraphs 26 - 46.

24 50. The license of Respondent Grand View Crematory is subject to  
25 disciplinary action for unprofessional conduct pursuant to Section 9725.1(b), in that Respondent  
26 was negligent in performing acts related to the operation of a crematory for the reasons stated in  
27 Paragraphs 32 - 34 and 46.

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FOURTH CAUSE FOR DISCIPLINE

(Misrepresentation)

51. The licenses of Respondents Howard and Grand View Cemetery are subject to disciplinary action for pursuant to Section 9726(a), in that Respondents made substantial misrepresentations as stated in Paragraphs 26 - 46.

52. The license of Respondent Grand View Crematory is subject to disciplinary action pursuant to Section 9726(a), in that Respondent made substantial misrepresentations as stated in Paragraphs 32 - 34 and 46.

FIFTH CAUSE FOR DISCIPLINE

(False Statements)

53. The licenses of Respondents Howard and Grand View Cemetery are subject to disciplinary action pursuant to Section 9726(b), in that Respondents made false statements of a character likely to influence or persuade as stated in Paragraphs 26 - 46.

54. The license of Respondent Grand View Crematory is subject to disciplinary action pursuant to Section 9726(b), in that Respondent made false statements of a character likely to influence or persuade as stated in Paragraphs 32 - 34 and 46.

SIXTH CAUSE FOR DISCIPLINE

(Misrepresentation/False Promises)

55. The licenses of Respondents Howard and Grand View Cemetery are subject to disciplinary action pursuant to Section 9726(c), in that Respondents engaged in a continued and flagrant course of misrepresentation and/or made false promises through cemetery agents or salespersons, for the reasons stated in Paragraphs 26 - 46.

SEVENTH CAUSE FOR DISCIPLINE

(Commingling)

56. The licenses of Respondents Howard and Grand View Cemetery are subject to disciplinary action pursuant to Section 9726(e), in that Respondents commingled money or other property as stated in Paragraphs 26 - 46.

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1 EIGHTH CAUSE FOR DISCIPLINE

2 (Secret Compensation)

3 57. The licenses of Respondents Howard and Grand View Cemetery are  
4 subject to disciplinary action pursuant to Section 9726(g), in that Respondents took secret or  
5 undisclosed compensation, commission or profit for the reasons stated in Paragraphs 26 - 46.

6 NINTH CAUSE FOR DISCIPLINE

7 (Fraud/Dishonest Dealing)

8 58. The licenses of Respondents Howard and Grand View Cemetery are  
9 subject to disciplinary action pursuant to Section 9726(i), in that Respondents committed acts of  
10 fraud and/or dishonest dealing for the reasons stated in Paragraphs 26 - 46.

11 TENTH CAUSE FOR DISCIPLINE

12 (False Statement/Representation)

13 59. The licenses of Respondents Howard and Grand View Cemetery are  
14 subject to disciplinary action pursuant to Section 9727(b), in that Respondents knowingly  
15 authorized, directed, connived at or aided in the publication, advertisement, distribution, or  
16 circulation of any material false statement or representation concerning his or her business or any  
17 cemetery property offered for sale, for the reasons stated in Paragraphs 26 - 46.

18 ELEVENTH CAUSE FOR DISCIPLINE

19 (Acts Which Would Have Warranted Denial of License)

20 60. The licenses of Respondents Howard and Grand View Cemetery are  
21 subject to disciplinary action pursuant to Section 9727(d), in that Respondents acted or  
22 conducted themselves in a manner which would have warranted the denial of his or her  
23 application for a cemetery license, or for a renewal thereof, for the reasons stated in Paragraphs  
24 26 - 46.

25 TWELFTH CAUSE FOR DISCIPLINE

26 (Endowment Care Violations)

27 61. The licenses of Respondents Howard, Grand View Cemetery and  
28 Goldsman are subject to disciplinary action pursuant to Health and Safety Code section 8785 for

1 violating the laws relating to the collection, investment, or use of endowment care funds as  
2 stated in Paragraphs 41 - 45.

3 THIRTEENTH CAUSE FOR DISCIPLINE

4 (Violations of the Cemetery Act)

5 62. Respondent Goldsman's license is subject to discipline for violations of  
6 the Cemetery Act related to his failure to comply with the laws regulating endowment care funds  
7 and the breach of his fiduciary duties as a trustee for the ECF, for the reasons stated in  
8 Paragraphs 41 - 46 and 61.

9 FOURTEENTH CAUSE FOR DISCIPLINE

10 (Negligence)

11 63. Respondent Goldsman's license is subject to disciplinary action for  
12 unprofessional conduct pursuant to Section 9725.1(b), in that Respondent was negligent in  
13 performing acts related to the operation of a cemetery for the reasons stated in Paragraphs 41 -  
14 46 and 61.

15 PRAYER

16 WHEREFORE, Complainant requests that a hearing be held on the matters herein  
17 alleged, and that following the hearing, the Director of Consumer Affairs issue a decision:

18 1. Revoking or suspending Certificate of Authority number COA 562 issued  
19 to Grand View Memorial Park, Inc.

20 2. Revoking or suspending Crematory license number CR 165 issued to  
21 Grand View Memorial Park, Inc.

22 3. Revoking or suspending Cemetery Manager License number CEM 97  
23 issued to Marsha Lee Howard.

24 4. Revoking or suspending Crematory Manager License number CRM 120  
25 issued to Marsha Lee Howard.

26 5. Revoking or suspending Cemetery Salesperson License number CES  
27 31319 issued to Respondent Moshe Lawrence Goldsman.

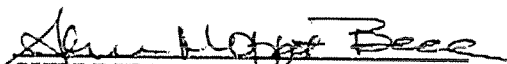
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6. Ordering Grand View Memorial Park, Inc., Marsha Lee Howard and Moshe Lawrence Goldsman, jointly and severally, to pay the Cemetery and Funeral Bureau the reasonable costs of the investigation and enforcement of this case, pursuant to Business and Professions Code section 125.3.

7. Ordering Grand View Memorial Park, Inc., Marsha Lee Howard and Moshe Lawrence Goldsman, jointly and severally, to reimburse all missing funds to the ECF.

8. Taking such other and further action as deemed necessary and proper.

DATED: July 11, 2006

  
SHERRIE MOFFET-BELL  
Bureau Chief  
Cemetery and Funeral Bureau  
Department of Consumer Affairs  
State of California  
Complainant

LA2005600680

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